



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE AND EVALUATION**

Date Submitted 10/14/06

SECTION I - Identification

Working Title: Program Accountant

Department: Transportation

Job Code Number: 132116

Division & Bureau:
Administration/Accounting Controls

Job Code Title: Accountant

Section & Unit:

Pay Band: 6

Work Address:

Position Number: 21042

Phone:

☐ FLSA Exempt ☒ FLSA Non-Exempt ☐ Non-Union ☒ MPEA ☐ AFSCME ☐ Crafts

Profile Completed By:

Work Phone:

Work Unit Mission Statement or Functional Description:

The Administration Division provides support services for the entire department in accounting, financial management, purchasing and mail services, federal grant management, and fuel administration and tax collection.

The Accounting Controls Bureau is responsible for establishing Internal Control structures, developing and implementing accounting policies, ensuring proper accounting treatment of transactions, developing and implementing MDT's General Ledger accounting structure and providing technical oversight to Departmental financial monitoring functions

Describe the Job's Overall Purpose:

To establish and maintain internal controls, conduct financial monitoring to ensure cost efficiency and compliance within the Department's accounting, budgeting and fiscal bureaus. Positions ensure state compliance with complex federal regulations and establishes goals, objectives and priorities for all accounting functions. These positions provide technical assistance to division financial contracts, budget analysts, and project management to ensure consistent application of policies and procedures.

SECTION II - Major Duties or Responsibilities	% of Time
<p>1) <u>Accounting Treatment –</u></p> <ul style="list-style-type: none"> • <u>Reporting Structure</u> • <u>Financial Analysis</u> • <u>Audit Recommendations</u> <ul style="list-style-type: none"> - Analyzes, updates and maintains the financial reporting structure for Statewide Accounting Budgeting and Human Resources (SABHRS) System, including effect on department financial subsystems (i.e. CARES, EVMS, MMS). - Identifies department financial accounting and reporting needs and ensure updates to SABHRS trees following established translate rules in order to ensure consistent and proper accounting for department financial information on SABHRS. - Analyzes department transactions in the accounting systems to ensure reasonable, accurate, consistent and proper accounting treatment. - Reviews and approves transactions on a daily basis entered into SABHRS and CARES by documents such as journals, claims, and collections, including correcting entries. - Analyzes account balances monthly and resolves irregularities, reviews and monitors program financial reports and analyzes financial statements for working capital. - Assists budget section with completing financial information for the Director's Quarterly Report. - Establishes and monitors fiscal year-end procedures to ensure accurate financial information is reported on SABHRS. - Assists division financial contracts to ensure proper measurement focus and basis of accounting is applied to all financial transactions. - Reviews audit recommendations from the Legislative Audit Division, Internal Audit Unit, and other program specific reviews and audits from the Federal government and recommends action plans based on those audits. - Provides technical assistance to division financial contacts for implementing audit action plans 	<u>60%</u>
<p>2) <u>Grant Management –</u></p> <ul style="list-style-type: none"> • <u>General</u> • <u>Grant Operations</u> • <u>OMB Circular A-133 (reference)</u> <ul style="list-style-type: none"> - Reviews state expenditures to ensure required Maintenance of Effort (MOE) is met and provides results to divisions for necessary follow-up. - Provides technical assistance to division financial contracts, Accounting Systems Operations, and Fiscal Programming for grant operation accounting, including opening, modifying and closing projects. - Reviews and documents division compliance with OMB Circular A-133, including sub-recipient monitoring and Single Audit follow-up. 	<u>10%</u>
<p>3) <u>Budget –</u></p> <ul style="list-style-type: none"> • <u>Development</u> • <u>Implementation</u> • <u>Monitoring</u> <ul style="list-style-type: none"> - Provides technical assistance to financial teams on proper accounting treatment for upcoming unusual accounting issues to ensure proper establishment of budget authority. - Coordinates with the budget section to ensure necessary accounting structure is in place to establish budget authority on SABHRS for the upcoming biennium. 	<u>10%</u>

- Analyze the Department's special appropriation memo to ensure proper accounting treatment.
- Monitors expenditures to ensure compliance with the department's special appropriation memo and recommends or implements changes as needed.

4) Internal Controls –

15%

- Implement
- Monitor
- Interpret

- Implements adequate internal controls for Department divisions.
- Monitors established internal controls to ensure proper and consistent application.
- Disseminates higher level rules and guidelines to the divisions.

5) Other –

5%

- Process Reviews
- Program Specific Duties

- Evaluates current business processes for efficiency and effectiveness and provides recommendations to management for improvements.
- Completes program specific financial reports such as trial balances, and working capital analysis.
- Establishes and analyzes service rates and provides recommendations to management.

2. *Specific examples of problems solved, decisions made, or procedures followed when performing the most frequent duties of this position include:*

Communication between bureaus and with other department division financial contracts for items noted above. Resolving accounting treatment questions from Department divisions to ensure compliance with state and federal accounting policies and procedures.

3. *The most complicated aspect of this position is:*

Continuous training and review of materials necessary to stay on top of ever-changing state and federal laws and accounting policies. Explaining policies and technical information to non-financial staff within the department. Application of high level accounting policies and procedures to specific department needs. Understanding the multiple financial systems used by the department and the nature of the accounting information contained. Understanding the translation between the department financial systems and the recording on the financial information on the state's accounting system (SABHRS).

4. *Guidelines, manuals, or written procedures that support this position include:*

- OMB Circulars A-87 and A-133
 - Level of Knowledge – must interpret guidelines presented in the circulars and apply them to the division process.
- State and MDT Policies and Procedures
 - Level of Knowledge – must interpret guidelines presented and apply to division process.

- SABHRS
 - Level of Knowledge – must know the available reports, be able to reconcile differences between them, the tree and reporting structure established for MDT and People Soft processing rules.
- CARES
 - Level of Knowledge - must understand reporting capabilities and how MDT uses the system for cost accounting, and how to extract the needed information.
- Excel
 - Level of Knowledge – must know how to perform data extracts from Oracle tables, Pivot Table development, higher level mathematical applications

5. Which of the duties and/or specific tasks listed under 1. (above) are considered “essential functions” that must be performed by this position (with or without accommodations)? All functions listed are essential.

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists: All of the functions were assigned to this job profile to apply broad principles or guidelines to address specific division needs.

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Effective, professional communication in writing, in person, and over the phone

MENTAL

- Mediating conflicts
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Synthesizing
- Negotiating
- Instructing

6. Does this position supervise others? ☐ Yes ☒ No

7. This position is responsible for:

- | | | | |
|---|---------------------------------|--------------------------------------|-------------------------------------|
| <input type="checkbox"/> Hiring | <input type="checkbox"/> Firing | <input type="checkbox"/> Supervision | <input type="checkbox"/> Pay Level |
| <input type="checkbox"/> Performance Management | | <input type="checkbox"/> Promotions | <input type="checkbox"/> Discipline |
| <input type="checkbox"/> Other: | | | |

8. Attach an Organizational Chart.

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE:

The position requires an advanced knowledge of the principles and practices of governmental accounting and budgeting; research and analysis practices; business administration; Generally Accepted Accounting Principles; Governmental Accounting, Auditing, and Financial Reporting requirements; and must become familiar with state and federal rules and regulations related to agency accounting activity.

The position also requires knowledge of automated accounting software, management and financial systems and other systems. The position requires knowledge of administrative goals and objectives, legislative and administrative rule requirements and processes. The position will become familiar with Montana statutes, MDT rules, regulations, policies, and procedures; state and federal budget and financial reporting requirements; and adult education and training methods.

SKILLS: The data is in an electronic format, and the preparer must have knowledge of the procedures with electronic spreadsheets and other data processing applications in order to extract and perform the necessary analyses and operations. The position requires skill in the operation of a personal computer, office software and specialized financial management systems, and standard office equipment; mathematical analysis; problem solving techniques; written and verbal communications; and presentation and negotiation.

ABILITIES: Effective verbal and written communication to a variety of audiences with differing technical understanding of accounting treatment and policy. Establish and maintain professional relationships with Division and Department staff and external customers such as other federal and state agencies, legislators and the general public.

PERSONAL CONTACTS

- Internal within MDT
 - Financial team to explain and interpret accounting concepts, rules and guidelines.
 - Financial team to explain impact to their programs and systems.
- Federal Program Managers and Auditors
- Legislative Auditors
- Department of Administration
- Other agencies and governments participating in grant programs.

Behaviors required to perform these duties?

- **Analytical/Interpretive Thinking:** Accurately applies general standards and requirements to specific accounting treatment issues.
- **Decision Making:** Evaluates multiple and ambiguous factors to resolve issues. Develops and implements appropriate courses of action in response to opportunities and impediments.
- **Communicate effectively:** Carries out the vision and goals of the organization; is relied upon by others as a source for valid information; develops and maintains long lasting working relationships with peers and customers.
- **Independence of Action:** Determines appropriate responses to accounting control issues with minimal assistance or precedent.
- **Teamwork:** The position is expected to share knowledge with others, suggest opportunities for improving work methods, willingly accept new duties, and support fellow employees and management objectives. The position must treat others with courtesy and respect; demonstrate team leadership; coordinate the activities of multiple staff and resources; take action to create positive relationships with co-workers; and constructively contribute to quality solutions.
- **Attention to Detail:** Able to be alert in a high-risk environment: follow detailed procedures and ensure accuracy in documentation and data; carefully monitor gauges, instruments, or processes; concentrate on routine work details, and organize and maintain a system of records.
- **Quality:** Able to maintain high standards despite pressing deadlines; establish high standards and measures; do work right the first time and inspect material for flaws; test new methods thoroughly; reinforce excellence as a fundamental priority.
- **Policies/Processes/Procedures:** Able to act in accordance with established guidelines; follow standard procedures in crisis situations; communicate and enforce organizational policies and procedures; recognize and constructively conform to unwritten rules or practices.
- **Systematic Problem Solving:** Able to apply systems thinking to generate solutions; focus on process rather than isolated events; obtain multiple assessments of a situation and be systematic in identifying trouble spots; use tools to define problems; evaluate alternative solutions.
- **Continuous Learning:** Able to stay informed of current industry trends; learn and apply new concepts and demonstrate career self-reliance; identify own areas of opportunity and set and monitor self-development goals.
- **Decision Making and Problem Solving:** Able to take action in solving problems while exhibiting judgment and a realistic understanding of issues; able to use reason, even when dealing with emotional topics; review facts and weigh options.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable and related fields of study:

Required/Acceptable: Bachelors degree in Accounting or a closely related field to include coursework in intermediate and governmental accounting.

Related:**Other education, training, certification, or licensing required (specify):****Experience:**

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 years |
| <input type="checkbox"/> 1 year | <input type="checkbox"/> 4 years |
| <input checked="" type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Other specific experience (optional):**Alternative Qualifications:**

This agency will accept alternative methods of obtaining necessary qualifications.

☐ Yes ☒ No

Alternative qualifications include:

SECTION IV – Other Important Job Information

These positions are provided broad direction, expected to work independently, and bring unusual situations to the attention of the supervisor.

Working conditions: Responsibilities require the incumbent to work additional hours, on occasion, to meet critical deadlines. Typical examples include state and federal fiscal year-ends and special projects. Limited travel may be required.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: Jody Brandt _____ Title: ACB Bureau Chief

Signature: _____ Date: _____

Division/District Administrator:

Name: Larry Flynn _____ Title: Administrator, Administration Division

Signature: _____ Date: _____

Department Designee:

Jennifer Jensen _____ Administrator, Human Resources Division

Signature: _____ Date: _____